



STATE OF CALIFORNIA
DEPARTMENT OF CALIFORNIA HIGHWAY PATROL

INSPECTION PROGRAM

Chapter 4
Fiscal Controls

Command: Central Division	Division: Central Division	Number: 401
Evaluated by: Sergeant Scott Goddard		Date: 06/11/2009
Assisted by: OSS Cynthia Gonzales		Date: 06/11/2009

INSTRUCTIONS: Answer individual items with "Yes" or "No" answers, or fill in the blanks as indicated. Any discrepancies with policy, applicable legal statutes, or deficiencies noted in the inspections shall be commented on via the "Remarks" section. Additionally, such discrepancies and/or deficiencies shall be documented on an Exceptions Document and addressed to the next level of command. Furthermore, the memorandum shall include any follow-up and/or corrective action(s) taken. If this form is used as a Follow-up Inspection, the "Follow-up Inspection" box shall be marked and only deficient items need to be re-inspected.

TYPE OF INSPECTION <input checked="" type="checkbox"/> Division Level <input type="checkbox"/> Command Level <input type="checkbox"/> Office of Inspections <input type="checkbox"/> Voluntary Self-Inspection		Lead Inspector's Signature: 		
Follow-up Required: <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	<input type="checkbox"/> Follow-Up Inspection	Commander's Signature: 		Date: 06/11/2009
For applicable policies, refer to State Administrative Manual (SAM), HPM 11.1, Chapter 4, and HPM 11.2, Chapter 2.				
1. Is management actively involved in reviewing and approving paperwork related to receiving and preparing collections?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
2. Does the command have Standard Operating Procedures (SOP) to provide necessary guidelines for overall management and accountability of receiving and preparing collections?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
3. Does the command have adequate separation of duties for collections received?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
4. Does the command have adequate separation of duties for the cash receipt process?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
5. Is access to the safe and/or vault appropriately restricted?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
6. Does a record exist which identifies who has access to the safe and/or vault and when changes in access occur?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
7. Was the lock combination changed when an excess number of employees were aware of the combination, transferred out of the Area, or no longer requires access?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
8. Is the safe securely anchored to the building?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input checked="" type="checkbox"/> N/A	Remarks: None in Facility
9. Are weekly transmittal reports prepared in accordance with departmental policy?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
10. Is the weekly transmittal report(s) submitted to Fiscal Management Section (FMS) within five working days following the week covered by the report?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:

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11. Does the command submit the following forms with the weekly transmittal when applicable? (1) CHP 265, Sale of Discarded Tires/Junk Batteries/Used Rotors. (2) CHP 36, Evidence/Property Receipt/Report (Unclaimed Property). (3) STD 634, Absence and Additional Time Worked Report, for jury duty. (4) CHP 221, Malicious Damage Report. (5) CHP 464, Traffic Control Cost Estimate – Advance Deposit. (6) Civil subpoena.	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
12. Is a memorandum for cash shortages prepared if necessary?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
13. Does the command ensure the information written on the counter receipt is complete and legible?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
14. Was a counter receipt issued for each witness fee deposit received?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
15. Was a counter receipt issued for each movie, wide-load, and special event detail(s)?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
16. Was each counter receipt issued for each sale, including the sale of discarded tires, junk batteries, used rotors, and other cash received?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input checked="" type="checkbox"/> N/A	Remarks:
17. Is sales tax added to items that are not for resale?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input checked="" type="checkbox"/> N/A	Remarks:
18. Are all counter receipts pre-numbered and issued in numerical sequence?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
19. Were transfers of counter receipt books/certificates between field commands reported on a CHP 266A, Credit Memo - Non- Equipment?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
20. Is the STD 439, Disbursement Voucher, properly authorized and completed to support expenditure?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
21. Are the CHP 264, Petty Cash Replenishment Requests, completed at least monthly if over \$10.00, quarterly if under \$10.00, and on June 30 of each fiscal year?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
22. Is the CHP 264 properly authorized?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
23. Does the total amount of cash, receipts on hand, and receipts in transit equal the total of petty cash and change funds?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
24. Is there documentation to support periodic reviews of petty cash and change funds performed by the commander or designated person?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
25. Are overages and shortages of the petty cash funds reported to Fiscal Management Section?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:

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SPECTION PROGRAM

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26. Were change funds used to cash checks, money orders or cashier/travelers checks?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input checked="" type="checkbox"/> N/A	Remarks:
27. Are change funds over \$100 and petty cash funds over \$200 kept in a safe, vault, or money chest adequate to safeguard cash?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
28. Are all petty cash purchases under \$50?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
29. Is petty cash used to purchase prohibited items?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
30. Did the command circumvent the dollar limitation by splitting the purchase?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
31. Is a petty cash custodian designated by the commander?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:

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DEPARTMENT OF CALIFORNIA HIGHWAY PATROL
COMMAND INSPECTION PROGRAM
EXCEPTIONS DOCUMENT

Command: Central Division	Division: Central	Chapter: Four
Inspected by: Sergeant S. Goddard, #15220		Date: 06/11/2009

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Required Action
Corrective Action Plan/Timeline

N/A

<input type="checkbox"/> Employee would like to discuss this report with the reviewer. (See HPM 9.1, Chapter 8 for appeal procedures.)	COMMANDER'S SIGNATURE 	DATE 6/16/2009
	INSPECTOR'S SIGNATURE 	DATE 06/11/2009
<input type="checkbox"/> Reviewer discussed this report with employee <input checked="" type="checkbox"/> Concur <input type="checkbox"/> Do not concur	REVIEWER'S SIGNATURE 	DATE 6/21/09

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Command: Bakersfield	Division: Central	Number: 420
Evaluated by: L. Logan, Sgt.		Date: 12/8/2008
Assisted by: T. Roberts, Lt.		Date: 12/8/2008

INSTRUCTIONS: Answer individual items with "Yes" or "No" answers, or fill in the blanks as indicated. Any discrepancies with policy, applicable legal statutes, or deficiencies noted in the inspections shall be commented on via the "Remarks" section. Additionally, such discrepancies and/or deficiencies shall be documented on an Exceptions Document and addressed to the next level of command. Furthermore, the memorandum shall include any follow-up and/or corrective action(s) taken. If this form is used as a Follow-up Inspection, the "Follow-up Inspection" box shall be marked and only deficient items need to be re-inspected.

TYPE OF INSPECTION <input type="checkbox"/> Division Level <input checked="" type="checkbox"/> Command Level <input type="checkbox"/> Office of Inspections <input type="checkbox"/> Voluntary Self-Inspection		Lead Inspector's Signature: 	
Follow-up Required: <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	<input type="checkbox"/> Follow-Up Inspection	Commander's Signature: 	Date: 12-8-08
For applicable policies, refer to State Administrative Manual (SAM), HPM 11.1, Chapter 4, and HPM 11.2, Chapter 2.			
1. Is management actively involved in reviewing and approving paperwork related to receiving and preparing collections?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A Remarks:
2. Does the command have Standard Operating Procedures (SOP) to provide necessary guidelines for overall management and accountability of receiving and preparing collections?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A Remarks:
3. Does the command have adequate separation of duties for collections received?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A Remarks:
4. Does the command have adequate separation of duties for the cash receipt process?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A Remarks:
5. Is access to the safe and/or vault appropriately restricted?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input checked="" type="checkbox"/> N/A Remarks: No safe
6. Does a record exists which identifies who has access to the safe and/or vault and when changes in access occur?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input checked="" type="checkbox"/> N/A Remarks: No safe
7. Was the lock combination changed when an excess number of employees were aware of the combination, transferred out of the Area, or no longer requires access?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input checked="" type="checkbox"/> N/A Remarks: No safe
8. Is the safe securely anchored to the building?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input checked="" type="checkbox"/> N/A Remarks: No safe
9. Are weekly transmittal reports prepared in accordance with departmental policy?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A Remarks:
10. Is the weekly transmittal report(s) submitted to Fiscal Management Section (FMS) within five working days following the week covered by the report?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A Remarks:

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11. Does the command submit the following forms with the weekly transmittal when applicable? (1) CHP 265, Sale of Discarded Tires/Junk Batteries/Used Rotors. (2) CHP 36, Evidence/Property Receipt/Report (Unclaimed Property). (3) STD 634, Absence and Additional Time Worked Report, for jury duty. (4) CHP 221, Malicious Damage Report. (5) CHP 464, Traffic Control Cost Estimate – Advance Deposit. (6) Civil subpoena.	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
12. Is a memorandum for cash shortages prepared if necessary?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
13. Does the command ensure the information written on the counter receipt is complete and legible?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
14. Was a counter receipt issued for each witness fee deposit received?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
15. Was a counter receipt issued for each movie, wide-load, and special event detail(s)?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
16. Was each counter receipt issued for each sale, including the sale of discarded tires, junk batteries, used rotors, and other cash received?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input checked="" type="checkbox"/> N/A	Remarks: None sold recently
17. Is sales tax added to items that are not for resale?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input checked="" type="checkbox"/> N/A	Remarks:
18. Are all counter receipts pre-numbered and issued in numerical sequence?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
19. Were transfers of counter receipt books/certificates between field commands reported on a CHP 266A, Credit Memo - Non- Equipment?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input checked="" type="checkbox"/> N/A	Remarks: None transferred recently
20. Is the STD 439, Disbursement Voucher, properly authorized and completed to support expenditure?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
21. Are the CHP 264, Petty Cash Replenishment Requests, completed at least monthly if over \$10.00, quarterly if under \$10.00, and on June 30 of each fiscal year?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
22. Is the CHP 264 properly authorized?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
23. Does the total amount of cash, receipts on hand, and receipts in transit equal the total of petty cash and change funds?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
24. Is there documentation to support periodic reviews of petty cash and change funds performed by the commander or designated person?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
25. Are overages and shortages of the petty cash funds reported to Fiscal Management Section?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:

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26. Were change funds used to cash checks, money orders or cashier/travelers checks?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
27. Are change funds over \$100 and petty cash funds over \$200 kept in a safe, vault, or money chest adequate to safeguard cash?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks: Money drawer in locked cabinet
28. Are all petty cash purchases under \$50?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
29. Is petty cash used to purchase prohibited items?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
30. Did the command circumvent the dollar limitation by splitting the purchase?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
31. Is a petty cash custodian designated by the commander?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:

COMMAND INSPECTION PROGRAM
EXCEPTIONS DOCUMENT

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Command: Grapevine I. F.	Division: Central	Chapter: 4
Inspected by: S. A. Netzer		Date: 06/15/2009

INSTRUCTIONS: This document shall be typed. Check appropriate boxes as necessary, or fill in the blanks as indicated. Enter the chapter number of the inspection in the Chapter Inspection number. Under "Forward to:" enter the next level of command where the document shall be routed to and its due date. This document shall be utilized to document innovative practices, suggestions for statewide improvement, identified deficiencies, corrective action plans. A CHP 51 Memorandum may be used if additional space is required.

TYPE OF INSPECTION <input type="checkbox"/> Division Level <input checked="" type="checkbox"/> Command Level <input type="checkbox"/> Executive Office Level	Total hours expended on the inspection: 2 Hours	<input type="checkbox"/> Corrective Action Plan Included <input type="checkbox"/> Attachments Included
Follow-up Required: <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	Forward to: Central Division Due Date: 12/31/2008	

Chapter Inspection:

Inspector's Comments Regarding Innovative Practices:

None

Command Suggestions for Statewide Improvement:

None

Inspector's Findings:

No correction action

Commander's Response: ☒ Concur or ☐ Do Not Concur (Do Not Concur shall document basis for response)

Inspector's Comments: Shall address non concurrence by commander (e.g., findings revised, findings unchanged, etc.)

N/A

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Command: Grapevine I. F.	Division: Central	Chapter: 4
Inspected by: S. A. Netzer		Date: 06/15/2009

Required Action

Corrective Action Plan/Timeline

N/A

<input type="checkbox"/> Employee would like to discuss this report with the reviewer. (See HPM 9.1, Chapter 8 for appeal procedures.)	COMMANDER'S SIGNATURE 	DATE 06/15/09
	INSPECTOR'S SIGNATURE 	DATE 06/15/09
<input type="checkbox"/> Reviewer discussed this report with employee <input type="checkbox"/> Concur <input type="checkbox"/> Do not concur	REVIEWER'S SIGNATURE 	DATE 06/15/09

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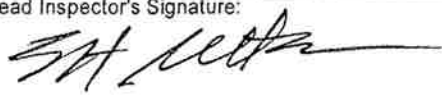
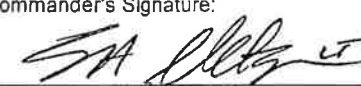
INSPECTION PROGRAM

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Command: Grapevine I. F.	Division: Central	Number:
Evaluated by: Lt. S. A. Netzer		Date: 11/02/2008
Assisted by: N/A		Date:

INSTRUCTIONS: Answer individual items with "Yes" or "No" answers, or fill in the blanks as indicated. Any discrepancies with policy, applicable legal statutes, or deficiencies noted in the inspections shall be commented on via the "Remarks" section. Additionally, such discrepancies and/or deficiencies shall be documented on an Exceptions Document and addressed to the next level of command. Furthermore, the memorandum shall include any follow-up and/or corrective action(s) taken. If this form is used as a Follow-up Inspection, the "Follow-up Inspection" box shall be marked and only deficient items need to be re-inspected.

TYPE OF INSPECTION <input type="checkbox"/> Division Level <input checked="" type="checkbox"/> Command Level <input type="checkbox"/> Office of Inspections <input type="checkbox"/> Voluntary Self-Inspection		Lead Inspector's Signature: 		
Follow-up Required: <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Follow-Up Inspection		Commander's Signature: 		Date: 11/04/08
For applicable policies, refer to State Administrative Manual (SAM), HPM 11.1, Chapter 4, and HPM 11.2, Chapter 2.				
1. Is management actively involved in reviewing and approving paperwork related to receiving and preparing collections?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
2. Does the command have Standard Operating Procedures (SOP) to provide necessary guidelines for overall management and accountability of receiving and preparing collections?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
3. Does the command have adequate separation of duties for collections received?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
4. Does the command have adequate separation of duties for the cash receipt process?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
5. Is access to the safe and/or vault appropriately restricted?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
6. Does a record exists which identifies who has access to the safe and/or vault and when changes in access occur?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
7. Was the lock combination changed when an excess number of employees were aware of the combination, transferred out of the Area, or no longer requires access?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
8. Is the safe securely anchored to the building?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input checked="" type="checkbox"/> N/A	Remarks:
9. Are weekly transmittal reports prepared in accordance with departmental policy?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
10. Is the weekly transmittal report(s) submitted to Fiscal Management Section (FMS) within five working days following the week covered by the report?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:

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11. Does the command submit the following forms with the weekly transmittal when applicable? (1) CHP 265, Sale of Discarded Tires/Junk Batteries/Used Rotors. (2) CHP 36, Evidence/Property Receipt/Report (Unclaimed Property). (3) STD 634, Absence and Additional Time Worked Report, for jury duty. (4) CHP 221, Malicious Damage Report. (5) CHP 464, Traffic Control Cost Estimate – Advance Deposit. (6) Civil subpoena.	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
12. Is a memorandum for cash shortages prepared if necessary?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
13. Does the command ensure the information written on the counter receipt is complete and legible?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
14. Was a counter receipt issued for each witness fee deposit received?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
15. Was a counter receipt issued for each movie, wide-load, and special event detail(s)?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
16. Was each counter receipt issued for each sale, including the sale of discarded tires, junk batteries, used rotors, and other cash received?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input checked="" type="checkbox"/> N/A	Remarks:
17. Is sales tax added to items that are not for resale?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input checked="" type="checkbox"/> N/A	Remarks:
18. Are all counter receipts pre-numbered and issued in numerical sequence?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
19. Were transfers of counter receipt books/certificates between field commands reported on a CHP 266A, Credit Memo - Non- Equipment?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
20. Is the STD 439, Disbursement Voucher, properly authorized and completed to support expenditure?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
21. Are the CHP 264, Petty Cash Replenishment Requests, completed at least monthly if over \$10.00, quarterly if under \$10.00, and on June 30 of each fiscal year?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
22. Is the CHP 264 properly authorized?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
23. Does the total amount of cash, receipts on hand, and receipts in transit equal the total of petty cash and change funds?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
24. Is there documentation to support periodic reviews of petty cash and change funds performed by the commander or designated person?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
25. Are overages and shortages of the petty cash funds reported to Fiscal Management Section?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:

STATE OF CALIFORNIA
DEPARTMENT OF CALIFORNIA HIGHWAY PATROL**INSPECTION PROGRAM**

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Fiscal Controls

26. Were change funds used to cash checks, money orders or cashier/travelers checks?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
27. Are change funds over \$100 and petty cash funds over \$200 kept in a safe, vault, or money chest adequate to safeguard cash?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
28. Are all petty cash purchases under \$50?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
29. Is petty cash used to purchase prohibited items?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
30. Did the command circumvent the dollar limitation by splitting the purchase?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
31. Is a petty cash custodian designated by the commander?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:

STATE OF CALIFORNIA
DEPARTMENT OF CALIFORNIA HIGHWAY PATROL

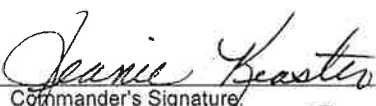
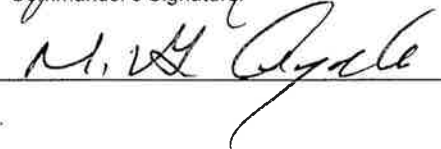
INSPECTION PROGRAM

Chapter 4

Fiscal Controls

Command: Sonora	Division: Central Division	Number: 003
Evaluated by: Jeanie Keaster		Date: 12/19/2008
Assisted by:		Date:

INSTRUCTIONS: Answer individual items with "Yes" or "No" answers, or fill in the blanks as indicated. Any discrepancies with policy, applicable legal statutes, or deficiencies noted in the inspections shall be commented on via the "Remarks" section. Additionally, such discrepancies and/or deficiencies shall be documented on an Exceptions Document and addressed to the next level of command. Furthermore, the memorandum shall include any follow-up and/or corrective action(s) taken. If this form is used as a Follow-up Inspection, the "Follow-up Inspection" box shall be marked and only deficient items need to be re-inspected.

TYPE OF INSPECTION <input type="checkbox"/> Division Level <input checked="" type="checkbox"/> Command Level <input type="checkbox"/> Office of Inspections <input type="checkbox"/> Voluntary Self-Inspection		Lead Inspector's Signature: 	
Follow-up Required: <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	<input type="checkbox"/> Follow-Up Inspection	Commander's Signature: 	Date: 12/22/08
For applicable policies, refer to State Administrative Manual (SAM), HPM 11.1, Chapter 4, and HPM 11.2, Chapter 2.			
1. Is management actively involved in reviewing and approving paperwork related to receiving and preparing collections?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A Remarks:
2. Does the command have Standard Operating Procedures (SOP) to provide necessary guidelines for overall management and accountability of receiving and preparing collections?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A Remarks:
3. Does the command have adequate separation of duties for collections received?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A Remarks:
4. Does the command have adequate separation of duties for the cash receipt process?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A Remarks:
5. Is access to the safe and/or vault appropriately restricted?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A Remarks:
6. Does a record exist which identifies who has access to the safe and/or vault and when changes in access occur?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A Remarks:
7. Was the lock combination changed when an excess number of employees were aware of the combination, transferred out of the Area, or no longer requires access?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input checked="" type="checkbox"/> N/A Remarks:
8. Is the safe securely anchored to the building?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A Remarks:
9. Are weekly transmittal reports prepared in accordance with departmental policy?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A Remarks:
10. Is the weekly transmittal report(s) submitted to Fiscal Management Section (FMS) within five working days following the week covered by the report?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A Remarks:

STATE OF CALIFORNIA
DEPARTMENT OF CALIFORNIA HIGHWAY PATROL

INSPECTION PROGRAM

Chapter 4

Fiscal Controls

11. Does the command submit the following forms with the weekly transmittal when applicable? (1) CHP 265, Sale of Discarded Tires/Junk Batteries/Used Rotors. (2) CHP 36, Evidence/Property Receipt/Report (Unclaimed Property). (3) STD 634, Absence and Additional Time Worked Report, for jury duty. (4) CHP 221, Malicious Damage Report. (5) CHP 464, Traffic Control Cost Estimate – Advance Deposit. (6) Civil subpoena.	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
12. Is a memorandum for cash shortages prepared if necessary?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
13. Does the command ensure the information written on the counter receipt is complete and legible?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
14. Was a counter receipt issued for each witness fee deposit received?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
15. Was a counter receipt issued for each movie, wide-load, and special event detail(s)?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
16. Was each counter receipt issued for each sale, including the sale of discarded tires, junk batteries, used rotors, and other cash received?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
17. Is sales tax added to items that are not for resale?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
18. Are all counter receipts pre-numbered and issued in numerical sequence?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
19. Were transfers of counter receipt books/certificates between field commands reported on a CHP 266A, Credit Memo - Non- Equipment?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input checked="" type="checkbox"/> N/A	Remarks:
20. Is the STD 439, Disbursement Voucher, properly authorized and completed to support expenditure?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
21. Are the CHP 264, Petty Cash Replenishment Requests, completed at least monthly if over \$10.00, quarterly if under \$10.00, and on June 30 of each fiscal year?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
22. Is the CHP 264 properly authorized?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
23. Does the total amount of cash, receipts on hand, and receipts in transit equal the total of petty cash and change funds?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
24. Is there documentation to support periodic reviews of petty cash and change funds performed by the commander or designated person?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
25. Are overages and shortages of the petty cash funds reported to Fiscal Management Section?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:

STATE OF CALIFORNIA
DEPARTMENT OF CALIFORNIA HIGHWAY PATROL

INSPECTION PROGRAM

Chapter 4


Fiscal Controls

26. Were change funds used to cash checks, money orders or cashier/travelers checks?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
27. Are change funds over \$100 and petty cash funds over \$200 kept in a safe, vault, or money chest adequate to safeguard cash?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
28. Are all petty cash purchases under \$50?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
29. Is petty cash used to purchase prohibited items?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
30. Did the command circumvent the dollar limitation by splitting the purchase?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
31. Is a petty cash custodian designated by the commander?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:

COMMAND INSPECTION PROGRAM
EXCEPTIONS DOCUMENT

Command: BUTTONWILLOW (426)	Division: CENTRAL	Chapter: 4
Inspected by: MARIA PAGANO, OFFICER		Date: 11-19-08

INSTRUCTIONS: This document shall be typed. Check appropriate boxes as necessary, or fill in the blanks as indicated. Enter the chapter number of the inspection in the Chapter Inspection number. Under "Forward to:" enter the next level of command where the document shall be routed to and its due date. This document shall be utilized to document innovative practices, suggestions for statewide improvement, identified deficiencies, corrective action plans, and may be used to appeal findings. A CHP 51 Memorandum may be used if additional space is required.

TYPE OF INSPECTION <input type="checkbox"/> Division Level <input checked="" type="checkbox"/> Command Level <input type="checkbox"/> Executive Office Level		<input checked="" type="checkbox"/> Corrective Action Plan Included <input type="checkbox"/> Appeal Included <input type="checkbox"/> Attachments Included	
Follow-up Required: <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	Forward to: CENTRAL DIVISION Due Date: 12-03-08	Commander's Signature: 	Date: 11-26-08
Chapter Inspection: _____			
Inspector's Comments Regarding Innovative Practices: _____			

Command Suggestions for Statewide Improvement: _____

Inspector's Findings: CHP 264- PETTY CASH REPLENISHMENT REQUESTS- Are being completed every other month, instead of monthly as required.

COMMAND INSPECTION PROGRAM
EXCEPTIONS DOCUMENT

Page 2

Command: BUTTONWILLOW (426)	Division: CENTRAL	Chapter: 4
Inspected by: MARIA PAGANO, OFFICER		Date: 11-19-08

Commander's Response:

THE OSS-1 WILL REQUEST PETTY CASH REPLENISHMENT MONTHLY.

Inspector's Comments:

Required Action

Corrective Action Plan/Timeline

Office Supervisor appraised of problem and will start submitting CHP 264's on a monthly basis when over \$10.00.

COMMAND INSPECTION PROGRAM
EXCEPTIONS DOCUMENT

Command: BUTTONWILLOW (426)	Division: CENTRAL	Chapter: 4
Inspected by: MARIA PAGANO, OFFICER		Date: 11-19-08

Page 3

~~Appeal Process: (Appeals shall be filed within five (5) business days of the completed chapter inspection).~~

Commander's Basis for Appeal:

Appeal Review/Decision: *(This shall be the only level of appeal).*

Lead Inspector's Signature:



Date:

11-19-08

Responding Commander's Signature (for appeal):

Date:

STATE OF CALIFORNIA
DEPARTMENT OF CALIFORNIA HIGHWAY PATROL


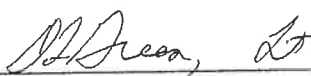
INSPECTION PROGRAM

Chapter 4

Fiscal Controls

Command: BUTTONWILLOW (426)	Division: CENTRAL	Number:
Evaluated by: MARIA PAGANO, OFFICER		Date: 11-19-08
Assisted by: LORIE BERGER		Date: 11-19-08

INSTRUCTIONS: Answer individual items with "Yes" or "No" answers, or fill in the blanks as indicated. Any discrepancies with policy, applicable legal statutes, or deficiencies noted in the inspections shall be commented on via the "Remarks" section. Additionally, such discrepancies and/or deficiencies shall be documented on an Exceptions Document and addressed to the next level of command. Furthermore, the memorandum shall include any follow-up and/or corrective action(s) taken. If this form is used as a Follow-up Inspection, the "Follow-up Inspection" box shall be marked and only deficient items need to be re-inspected.

TYPE OF INSPECTION <input type="checkbox"/> Division Level <input checked="" type="checkbox"/> Command Level <input type="checkbox"/> Office of Inspections <input type="checkbox"/> Voluntary Self-Inspection		Lead Inspector's Signature: 	
Follow-up Required: <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	<input type="checkbox"/> Follow-Up Inspection	Commander's Signature: 	Date: 11-26-08
For applicable policies, refer to State Administrative Manual (SAM), HPM 11.1, Chapter 4, and HPM 11.2, Chapter 2.			
1. Is management actively involved in reviewing and approving paperwork related to receiving and preparing collections?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A Remarks:
2. Does the command have Standard Operating Procedures (SOP) to provide necessary guidelines for overall management and accountability of receiving and preparing collections?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A Remarks:
3. Does the command have adequate separation of duties for collections received?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A Remarks:
4. Does the command have adequate separation of duties for the cash receipt process?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A Remarks:
5. Is access to the safe and/or vault appropriately restricted?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A Remarks:
6. Does a record exist which identifies who has access to the safe and/or vault and when changes in access occur?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A Remarks:
7. Was the lock combination changed when an excess number of employees were aware of the combination, transferred out of the Area, or no longer requires access?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A Remarks:
8. Is the safe securely anchored to the building?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A Remarks:
9. Are weekly transmittal reports prepared in accordance with departmental policy?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A Remarks:
10. Is the weekly transmittal report(s) submitted to Fiscal Management Section (FMS) within five working days following the week covered by the report?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A Remarks:

STATE OF CALIFORNIA
DEPARTMENT OF CALIFORNIA HIGHWAY PATROL

INSPECTION PROGRAM

Chapter 4
Fiscal Controls

11. Does the command submit the following forms with the weekly transmittal when applicable? (1) CHP 265, Sale of Discarded Tires/Junk Batteries/Used Rotors. (2) CHP 36, Evidence/Property Receipt/Report (Unclaimed Property). (3) STD 634, Absence and Additional Time Worked Report, for jury duty. (4) CHP 221, Malicious Damage Report. (5) CHP 464, Traffic Control Cost Estimate -- Advance Deposit. (6) Civil subpoena.	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
12. Is a memorandum for cash shortages prepared if necessary?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
13. Does the command ensure the information written on the counter receipt is complete and legible?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
14. Was a counter receipt issued for each witness fee deposit received?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
15. Was a counter receipt issued for each movie, wide-load, and special event detail(s)?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
16. Was each counter receipt issued for each sale, including the sale of discarded tires, junk batteries, used rotors, and other cash received?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
17. Is sales tax added to items that are not for resale?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
18. Are all counter receipts pre-numbered and issued in numerical sequence?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
19. Were transfers of counter receipt books/certificates between field commands reported on a CHP 266A, Credit Memo - Non- Equipment?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
20. Is the STD 439, Disbursement Voucher, properly authorized and completed to support expenditure?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
21. Are the CHP 264, Petty Cash Replenishment Requests, completed at least monthly if over \$10.00, quarterly if under \$10.00, and on June 30 of each fiscal year?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks: REQUESTS HAVE BEEN COMPLETED EVERY OTHER MONTH.
22. Is the CHP 264 properly authorized?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
23. Does the total amount of cash, receipts on hand, and receipts in transit equal the total of petty cash and change funds?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
24. Is there documentation to support periodic reviews of petty cash and change funds performed by the commander or designated person?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
25. Are overages and shortages of the petty cash funds reported to Fiscal Management Section?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:

STATE OF CALIFORNIA
DEPARTMENT OF CALIFORNIA HIGHWAY PATROL

INSPECTION PROGRAM

Chapter 4

Fiscal Controls

26. Were change funds used to cash checks, money orders or cashier/travelers checks?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
27. Are change funds over \$100 and petty cash funds over \$200 kept in a safe, vault, or money chest adequate to safeguard cash?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
28. Are all petty cash purchases under \$50?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
29. Is petty cash used to purchase prohibited items?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
30. Did the command circumvent the dollar limitation by splitting the purchase?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
31. Is a petty cash custodian designated by the commander?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:

STATE OF CALIFORNIA
DEPARTMENT OF CALIFORNIA HIGHWAY PATROL

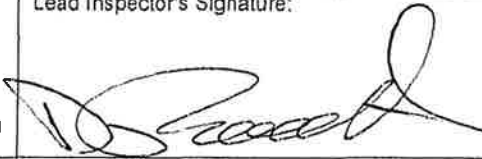
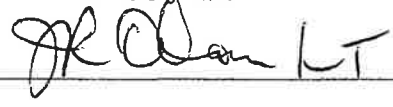
INSPECTION PROGRAM

Chapter 4

Fiscal Controls

Command: Fort Tejon	Division: Central	Number:
Evaluated by: D. Brooks		11/10/08
Assisted by:		Date:

INSTRUCTIONS: Answer individual items with "Yes" or "No" answers, or fill in the blanks as indicated. Any discrepancies with policy, applicable legal statutes, or deficiencies noted in the inspections shall be commented on via the "Remarks" section. Additionally, such discrepancies and/or deficiencies shall be documented on an Exceptions Document and addressed to the next level of command. Furthermore, the memorandum shall include any follow-up and/or corrective action(s) taken. If this form is used as a Follow-up Inspection, the "Follow-up Inspection" box shall be marked and only deficient items need to be re-inspected.

TYPE OF INSPECTION <input type="checkbox"/> Division Level <input checked="" type="checkbox"/> Command Level <input type="checkbox"/> Office of Inspections <input type="checkbox"/> Voluntary Self-Inspection		Lead Inspector's Signature: 		
Follow-up Required: <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Follow-Up Inspection		Commander's Signature: 		Date: 11-21-08
For applicable policies, refer to State Administrative Manual (SAM), HPM 11.1, Chapter 4, and HPM 11.2, Chapter 2.				
1. Is management actively involved in reviewing and approving paperwork related to receiving and preparing collections?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
2. Does the command have Standard Operating Procedures (SOP) to provide necessary guidelines for overall management and accountability of receiving and preparing collections?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
3. Does the command have adequate separation of duties for collections received?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
4. Does the command have adequate separation of duties for the cash receipt process?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
5. Is access to the safe and/or vault appropriately restricted?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks: Locked inside evidence room.
6. Does a record exist which identifies who has access to the safe and/or vault and when changes in access occur?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks: Only commander and evidence officer have combination.
7. Was the lock combination changed when an excess number of employees were aware of the combination, transferred out of the Area, or no longer requires access?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input checked="" type="checkbox"/> N/A	Remarks: Only commander and evidence officer have combination since safe was new.
8. Is the safe securely anchored to the building?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
9. Are weekly transmittal reports prepared in accordance with departmental policy?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
10. Is the weekly transmittal report(s) submitted to Fiscal Management Section (FMS) within five working days following the week covered by the report?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:

STATE OF CALIFORNIA
DEPARTMENT OF CALIFORNIA HIGHWAY PATROL

INSPECTION PROGRAM

Chapter 4

Fiscal Controls

11. Does the command submit the following forms with the weekly transmittal when applicable? (1) CHP 265, Sale of Discarded Tires/Junk Batteries/Used Rotors. (2) CHP 36, Evidence/Property Receipt/Report (Unclaimed Property). (3) STD 634, Absence and Additional Time Worked Report, for jury duty. (4) CHP 221, Malicious Damage Report. (5) CHP 464, Traffic Control Cost Estimate – Advance Deposit. (6) Civil subpoena.	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks: Item #1, Department has contract to remove tires for a fee. Batteries are returned to vendor as a core deposit. Used rotors are discarded at Area.
12. Is a memorandum for cash shortages prepared if necessary?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
13. Does the command ensure the information written on the counter receipt is complete and legible?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
14. Was a counter receipt issued for each witness fee deposit received?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks: Area has made one receipt for each case, not each officer.
15. Was a counter receipt issued for each movie, wide-load, and special event detail(s)?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
16. Was each counter receipt issued for each sale, including the sale of discarded tires, junk batteries, used rotors, and other cash received?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input checked="" type="checkbox"/> N/A	Remarks: Area receives no payment for tires, batteries of rotors.
17. Is sales tax added to items that are not for resale?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input checked="" type="checkbox"/> N/A	Remarks: No items sold at Area.
18. Are all counter receipts pre-numbered and issued in numerical sequence?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
19. Were transfers of counter receipt books/certificates between field commands reported on a CHP 266A, Credit Memo - Non- Equipment?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks: No record of this occurring in Area.
20. Is the STD 439, Disbursement Voucher, properly authorized and completed to support expenditure?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks: No record of this occurring in Area.
21. Are the CHP 264, Petty Cash Replenishment Requests, completed at least monthly if over \$10.00, quarterly if under \$10.00, and on June 30 of each fiscal year?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
22. Is the CHP 264 properly authorized?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
23. Does the total amount of cash, receipts on hand, and receipts in transit equal the total of petty cash and change funds?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
24. Is there documentation to support periodic reviews of petty cash and change funds performed by the commander or designated person?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks: Quarterly audits are conducted and documented.
25. Are overages and shortages of the petty cash funds reported to Fiscal Management Section?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input checked="" type="checkbox"/> N/A	Remarks: There are no records of shortages or overages on file.

STATE OF CALIFORNIA
DEPARTMENT OF CALIFORNIA HIGHWAY PATROL

INSPECTION PROGRAM

Chapter 4

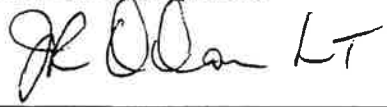
Fiscal Controls

26. Were change funds used to cash checks, money orders or cashier/travelers checks?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
27. Are change funds over \$100 and petty cash funds over \$200 kept in a safe, vault, or money chest adequate to safeguard cash?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks: Amounts are maintained within limits and are secured at the front counter in a locked drawer.
28. Are all petty cash purchases under \$50?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
29. Is petty cash used to purchase prohibited items?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
30. Did the command circumvent the dollar limitation by splitting the purchase?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
31. Is a petty cash custodian designated by the commander?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks: OSS is in charge of petty cash.

STATE OF CALIFORNIA
DEPARTMENT OF CALIFORNIA HIGHWAY PATROL
COMMAND INSPECTION PROGRAM
EXCEPTIONS DOCUMENT

Command: Fort Tejon	Division: Central	Chapter: 4
Inspected by: D. Brooks		Date: 11/10/08

INSTRUCTIONS: This document shall be typed. Check appropriate boxes as necessary, or fill in the blanks as indicated. Enter the chapter number of the inspection in the Chapter Inspection number. Under "Forward to:" enter the next level of command where the document shall be routed to and its due date. This document shall be utilized to document innovative practices, suggestions for statewide improvement, identified deficiencies, corrective action plans, and may be used to appeal findings. A CHP 51 Memorandum may be used if additional space is required.

TYPE OF INSPECTION <input type="checkbox"/> Division Level <input checked="" type="checkbox"/> Command Level <input type="checkbox"/> Executive Office Level		<input type="checkbox"/> Corrective Action Plan Included <input type="checkbox"/> Appeal Included <input type="checkbox"/> Attachments Included	
Follow-up Required: <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	Forward to: _____ Due Date: _____	Commander's Signature: 	Date: 11-21-08
Chapter Inspection: Chapter 4 – Fiscal Controls			
Inspector's Comments Regarding Innovative Practices: N/A			

Command Suggestions for Statewide Improvement: N/A

Inspector's Findings: No Significant findings or problems were discovered.

STATE OF CALIFORNIA
DEPARTMENT OF CALIFORNIA HIGHWAY PATROL
COMMAND INSPECTION PROGRAM
EXCEPTIONS DOCUMENT
Page 2

Command: Fort Tejon	Division: Central	Chapter:4
Inspected by: D. Brooks		Date: 11/10/08

Commander's Response:

N/A

Inspector's Comments:

N/A

Required Action

Corrective Action Plan/Timeline

N/A

STATE OF CALIFORNIA
DEPARTMENT OF CALIFORNIA HIGHWAY PATROL
COMMAND INSPECTION PROGRAM
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Page 3

Command: Fort Tejon	Division: Central	Chapter: 4
Inspected by: D. Brooks	Date: 11/10/08	

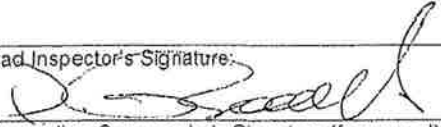
Appeal Process: *(Appeals shall be filed within five (5) business days of the completed chapter inspection).*

Commander's Basis for Appeal:

N/A

Appeal Review/Decision: *(This shall be the only level of appeal).*

N/A

Lead Inspector's Signature: 	Date: 11-10-08
Responding Commander's Signature (for appeal):	Date:

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DEPARTMENT OF CALIFORNIA HIGHWAY PATROL


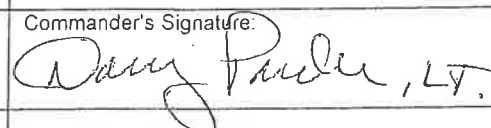
INSPECTION PROGRAM

Chapter 4

Fiscal Controls

Command: Hanford Area	Division: Central	Number:
Evaluated by: Doug Puder, ID 10045		Date: 10/23/2008
Assisted by: Cynthia Gonzales, ID A05589		Date: 10/23/2008

INSTRUCTIONS: Answer individual items with "Yes" or "No" answers, or fill in the blanks as indicated. Any discrepancies with policy, applicable legal statutes, or deficiencies noted in the inspections shall be commented on via the "Remarks" section. Additionally, such discrepancies and/or deficiencies shall be documented on an Exceptions Document and addressed to the next level of command. Furthermore, the memorandum shall include any follow-up and/or corrective action(s) taken. If this form is used as a Follow-up Inspection, the "Follow-up Inspection" box shall be marked and only deficient items need to be re-inspected.

TYPE OF INSPECTION <input type="checkbox"/> Division Level <input checked="" type="checkbox"/> Command Level <input type="checkbox"/> Office of Inspections <input type="checkbox"/> Voluntary Self-Inspection		Lead Inspector's Signature: 		
Follow-up Required: <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Follow-Up Inspection		Commander's Signature: 		Date: 10/23/2008
For applicable policies, refer to State Administrative Manual (SAM), HPM 11.1, Chapter 4, and HPM 11.2, Chapter 2.				
1. Is management actively involved in reviewing and approving paperwork related to receiving and preparing collections?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
2. Does the command have Standard Operating Procedures (SOP) to provide necessary guidelines for overall management and accountability of receiving and preparing collections?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks: Chapter 8, Section 8.1 E, and Chapter 13
3. Does the command have adequate separation of duties for collections received?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks: OA counts money nightly and OSS I sends weekly transmittal
4. Does the command have adequate separation of duties for the cash receipt process?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks: OA counts money nightly and OSS I sends weekly transmittal
5. Is access to the safe and/or vault appropriately restricted?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input checked="" type="checkbox"/> N/A	Remarks: Area does not have a safe or vault.
6. Does a record exists which identifies who has access to the safe and/or vault and when changes in access occur?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input checked="" type="checkbox"/> N/A	Remarks:
7. Was the lock combination changed when an excess number of employees were aware of the combination, transferred out of the Area, or no longer requires access?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input checked="" type="checkbox"/> N/A	Remarks:
8. Is the safe securely anchored to the building?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input checked="" type="checkbox"/> N/A	Remarks:
9. Are weekly transmittal reports prepared in accordance with departmental policy?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
10. Is the weekly transmittal report(s) submitted to Fiscal Management Section (FMS) within five working days following the week covered by the report?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:

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INSPECTION PROGRAM

Chapter 4

Fiscal Controls

11. Does the command submit the following forms with the weekly transmittal when applicable? (1) CHP 265, Sale of Discarded Tires/Junk Batteries/Used Rotors. ✓ (2) CHP 36, Evidence/Property Receipt/Report (Unclaimed Property). ✓ (3) STD 634, Absence and Additional Time Worked Report, for jury duty. ✓ (4) CHP 221, Malicious Damage Report. ✓ (5) CHP 464, Traffic Control Cost Estimate – Advance Deposit. N/A (6) Civil subpoena. ✓	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
12. Is a memorandum for cash shortages prepared if necessary?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input checked="" type="checkbox"/> N/A	Remarks: Area has not experienced a cash shortage.
13. Does the command ensure the information written on the counter receipt is complete and legible?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
14. Was a counter receipt issued for each witness fee deposit received?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
15. Was a counter receipt issued for each movie, wide-load, and special event detail(s)?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input checked="" type="checkbox"/> N/A	Remarks:
16. Was each counter receipt issued for each sale, including the sale of discarded tires, junk batteries, used rotors, and other cash received?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
17. Is sales tax added to items that are not for resale?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks: For the purchase of School Bus Manuals.
18. Are all counter receipts pre-numbered and issued in numerical sequence?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
19. Were transfers of counter receipt books/certificates between field commands reported on a CHP 266A, Credit Memo - Non- Equipment?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
20. Is the STD 439, Disbursement Voucher, properly authorized and completed to support expenditure?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input checked="" type="checkbox"/> N/A	Remarks: Original receipts, with complete vendor information, is sent.
21. Are the CHP 264, Petty Cash Replenishment Requests, completed at least monthly if over \$10.00, quarterly if under \$10.00, and on June 30 of each fiscal year?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks: Petty cash is usually only replenished twice each year due to extremely low volume of petty cash purchases.
22. Is the CHP 264 properly authorized?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
23. Does the total amount of cash, receipts on hand, and receipts in transit equal the total of petty cash and change funds?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
24. Is there documentation to support periodic reviews of petty cash and change funds performed by the commander or designated person?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks: Periodic audits are performed and documented on memorandums (on file locally).
25. Are overages and shortages of the petty cash funds reported to Fiscal Management Section?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input checked="" type="checkbox"/> N/A	Remarks: Area has not experienced an overage or a shortage.

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INSPECTION PROGRAM

Chapter 4


Fiscal Controls

26. Were change funds used to cash checks, money orders or cashier/travelers checks?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
27. Are change funds over \$100 and petty cash funds over \$200 kept in a safe, vault, or money chest adequate to safeguard cash?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input checked="" type="checkbox"/> N/A	Remarks: Our balances are maintained at significantly lower levels.
28. Are all petty cash purchases under \$50?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
29. Is petty cash used to purchase prohibited items?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks: The fund custodian has demonstrated a sound knowledge of policy including prohibited items.
30. Did the command circumvent the dollar limitation by splitting the purchase?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
31. Is a petty cash custodian designated by the commander?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks: A copy of the memorandum designating fund custodian is on file locally.

STATE OF CALIFORNIA
DEPARTMENT OF CALIFORNIA HIGHWAY PATROL
COMMAND INSPECTION PROGRAM
EXCEPTIONS DOCUMENT

Command: Hanford Area	Division: Central Division	Chapter: 4 – Fiscal Controls
Inspected by: Doug Puder, ID 10045		Date: 10/23/2008

INSTRUCTIONS: This document shall be typed. Check appropriate boxes as necessary, or fill in the blanks as indicated. Enter the chapter number of the inspection in the Chapter Inspection number. Under "Forward to:" enter the next level of command where the document shall be routed to and its due date. This document shall be utilized to document innovative practices, suggestions for statewide improvement, identified deficiencies, corrective action plans, and may be used to appeal findings. A CHP 51 Memorandum may be used if additional space is required.

TYPE OF INSPECTION <input type="checkbox"/> Division Level <input checked="" type="checkbox"/> Command Level <input type="checkbox"/> Executive Office Level		<input type="checkbox"/> Corrective Action Plan Included <input type="checkbox"/> Appeal Included <input type="checkbox"/> Attachments Included	
Follow-up Required: <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	Forward to: <u>CENTRAL DIVISION</u> Due Date: _____	Commander's Signature: 	Date: 10/23/2008
Chapter Inspection: _____			
Inspector's Comments Regarding Innovative Practices: None identified.			

Command Suggestions for Statewide Improvement:

The forms provided for this evaluation, as well as the instructions for completing these forms, are not adequate to ensure a uniform review of this subject has been conducted. As currently written, the instructions for completing this form allow for responses which are far too subjective to provide a meaningful evaluation of all commands.

The instructions for each item to be reviewed should be sufficiently expanded so as to make them very specific, comprehensive and easy for the Inspector to understand. The instructions should list exactly which documents or processes need to be examined, they should list specifically what the Inspector should be looking for, and they should provide solid examples of what is appropriate and what isn't appropriate. The instructions should be written in sufficient detail so as to make the inspection forms "stand alone" documents. References to other publications (i.e., SAM manual, Government Code, Department policy, etc.,) may be provided to answer obscure questions that may arise. However, an Inspector should definitely not be required to reference these types of sources on a routine basis in order to complete the inspection forms.

Inspector's Findings:

Procedures are in compliance with Department policy.

COMMAND INSPECTION PROGRAM
EXCEPTIONS DOCUMENT

Page 2

Command: Hanford Area	Division: Central Division	Chapter: 4 – Fiscal Controls
Inspected by: Doug Puder, ID 10045		Date: 10/23/2008

Commander's Response:

Concur with Inspector's findings.

Inspector's Comments:

N/A

Required Action

Corrective Action Plan/Timeline

N/A

COMMAND INSPECTION PROGRAM
EXCEPTIONS DOCUMENT
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Command: Hanford Area	Division: Central Division	Chapter: 4 – Fiscal Controls
Inspected by: Doug Puder, ID 10045		Date: 10/23/2008

Appeal Process: *(Appeals shall be filed within five (5) business days of the completed chapter inspection).*

Commander's Basis for Appeal:

N/A

Appeal Review/Decision: *(This shall be the only level of appeal).*

Lead Inspector's Signature:

Doug Puder, LT.

Date:

10/23/2008

Responding Commander's Signature (for appeal):

Date:


STATE OF CALIFORNIA
DEPARTMENT OF CALIFORNIA HIGHWAY PATROL

INSPECTION PROGRAM

Chapter 4
Fiscal Controls

Command: Madera	Division: Central	Number: 450
Evaluated by: Lieutenant D. Paris		Date: 12/22/2008
Assisted by:		Date:

INSTRUCTIONS: Answer individual items with "Yes" or "No" answers, or fill in the blanks as indicated. Any discrepancies with policy, applicable legal statutes, or deficiencies noted in the inspections shall be commented on via the "Remarks" section. Additionally, such discrepancies and/or deficiencies shall be documented on an Exceptions Document and addressed to the next level of command. Furthermore, the memorandum shall include any follow-up and/or corrective action(s) taken. If this form is used as a Follow-up Inspection, the "Follow-up Inspection" box shall be marked and only deficient items need to be re-inspected.

TYPE OF INSPECTION		Lead Inspector's Signature:	
<input type="checkbox"/> Division Level	<input checked="" type="checkbox"/> Command Level		
<input type="checkbox"/> Office of Inspections	<input type="checkbox"/> Voluntary Self-Inspection		
Follow-up Required: <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		Commander's Signature: 	Date: 12/22/08
<input type="checkbox"/> Follow-Up Inspection			
For applicable policies, refer to State Administrative Manual (SAM), HPM 11.1, Chapter 4, and HPM 11.2, Chapter 2.			
1. Is management actively involved in reviewing and approving paperwork related to receiving and preparing collections?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A
2. Does the command have Standard Operating Procedures (SOP) to provide necessary guidelines for overall management and accountability of receiving and preparing collections?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	<input type="checkbox"/> N/A
3. Does the command have adequate separation of duties for collections received?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A
4. Does the command have adequate separation of duties for the cash receipt process?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A
5. Is access to the safe and/or vault appropriately restricted?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A
6. Does a record exists which identifies who has access to the safe and/or vault and when changes in access occur?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input checked="" type="checkbox"/> N/A
7. Was the lock combination changed when an excess number of employees were aware of the combination, transferred out of the Area, or no longer requires access?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input checked="" type="checkbox"/> N/A
8. Is the safe securely anchored to the building?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input checked="" type="checkbox"/> N/A
9. Are weekly transmittal reports prepared in accordance with departmental policy?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A
10. Is the weekly transmittal report(s) submitted to Fiscal Management Section (FMS) within five working days following the week covered by the report?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A
Remarks:			

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INSPECTION PROGRAM

Chapter 4

Fiscal Controls

11. Does the command submit the following forms with the weekly transmittal when applicable? (1) CHP 265, Sale of Discarded Tires/Junk Batteries/Used Rotors. (2) CHP 36, Evidence/Property Receipt/Report (Unclaimed Property). (3) STD 634, Absence and Additional Time Worked Report, for jury duty. (4) CHP 221, Malicious Damage Report. (5) CHP 464, Traffic Control Cost Estimate – Advance Deposit. (6) Civil subpoena.	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
12. Is a memorandum for cash shortages prepared if necessary?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
13. Does the command ensure the information written on the counter receipt is complete and legible?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
14. Was a counter receipt issued for each witness fee deposit received?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
15. Was a counter receipt issued for each movie, wide-load, and special event detail(s)?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input checked="" type="checkbox"/> N/A	Remarks:
16. Was each counter receipt issued for each sale, including the sale of discarded tires, junk batteries, used rotors, and other cash received?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input checked="" type="checkbox"/> N/A	Remarks:
17. Is sales tax added to items that are not for resale?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input checked="" type="checkbox"/> N/A	Remarks:
18. Are all counter receipts pre-numbered and issued in numerical sequence?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
19. Were transfers of counter receipt books/certificates between field commands reported on a CHP 266A, Credit Memo - Non- Equipment?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input checked="" type="checkbox"/> N/A	Remarks:
20. Is the STD 439, Disbursement Voucher, properly authorized and completed to support expenditure?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
21. Are the CHP 264, Petty Cash Replenishment Requests, completed at least monthly if over \$10.00, quarterly if under \$10.00, and on June 30 of each fiscal year?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
22. Is the CHP 264 properly authorized?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
23. Does the total amount of cash, receipts on hand, and receipts in transit equal the total of petty cash and change funds?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
24. Is there documentation to support periodic reviews of petty cash and change funds performed by the commander or designated person?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
25. Are overages and shortages of the petty cash funds reported to Fiscal Management Section?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:

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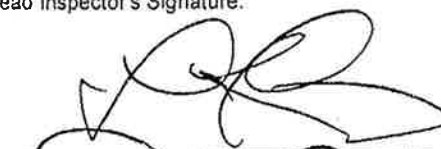

Fiscal Controls

26. Were change funds used to cash checks, money orders or cashier/travelers checks?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
27. Are change funds over \$100 and petty cash funds over \$200 kept in a safe, vault, or money chest adequate to safeguard cash?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input checked="" type="checkbox"/> N/A	Remarks:
28. Are all petty cash purchases under \$50?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
29. Is petty cash used to purchase prohibited items?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
30. Did the command circumvent the dollar limitation by splitting the purchase?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
31. Is a petty cash custodian designated by the commander?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:

STATE OF CALIFORNIA
DEPARTMENT OF CALIFORNIA HIGHWAY PATROL**INSPECTION PROGRAM**Chapter 4
Fiscal Controls

Command: Mariposa	Division: Central	Number: 455-08-001
Evaluated by: Sergeant Lance Berns		Date: 12/15/08
Assisted by: OSS-1 Carrie Smith		Date: 12/15/08

INSTRUCTIONS: Answer individual items with "Yes" or "No" answers, or fill in the blanks as indicated. Any discrepancies with policy, applicable legal statutes, or deficiencies noted in the inspections shall be commented on via the "Remarks" section. Additionally, such discrepancies and/or deficiencies shall be documented on an Exceptions Document and addressed to the next level of command. Furthermore, the memorandum shall include any follow-up and/or corrective action(s) taken. If this form is used as a Follow-up Inspection, the "Follow-up Inspection" box shall be marked and only deficient items need to be re-inspected.

TYPE OF INSPECTION <input type="checkbox"/> Division Level <input checked="" type="checkbox"/> Command Level <input type="checkbox"/> Office of Inspections <input type="checkbox"/> Voluntary Self-Inspection		Lead Inspector's Signature: 		
Follow-up Required: <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	<input type="checkbox"/> Follow-Up Inspection	Commander's Signature: 	Date: 12.29.08	
For applicable policies, refer to State Administrative Manual (SAM), HPM 11.1, Chapter 4, and HPM 11.2, Chapter 2.				
1. Is management actively involved in reviewing and approving paperwork related to receiving and preparing collections?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
2. Does the command have Standard Operating Procedures (SOP) to provide necessary guidelines for overall management and accountability of receiving and preparing collections?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
3. Does the command have adequate separation of duties for collections received?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
4. Does the command have adequate separation of duties for the cash receipt process?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
5. Is access to the safe and/or vault appropriately restricted?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input checked="" type="checkbox"/> N/A	Remarks: The Mariposa Area does not currently have a safe and/or vault.
6. Does a record exists which identifies who has access to the safe and/or vault and when changes in access occur?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input checked="" type="checkbox"/> N/A	Remarks:
7. Was the lock combination changed when an excess number of employees were aware of the combination, transferred out of the Area, or no longer requires access?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input checked="" type="checkbox"/> N/A	Remarks:
8. Is the safe securely anchored to the building?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input checked="" type="checkbox"/> N/A	Remarks:
9. Are weekly transmittal reports prepared in accordance with departmental policy?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
10. Is the weekly transmittal report(s) submitted to Fiscal Management Section (FMS) within five working days following the week covered by the report?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:

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STATE OF CALIFORNIA
DEPARTMENT OF CALIFORNIA HIGHWAY PATROL

INSPECTION PROGRAM

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11. Does the command submit the following forms with the weekly transmittal when applicable? (1) CHP 265, Sale of Discarded Tires/Junk Batteries/Used Rotors. (2) CHP 36, Evidence/Property Receipt/Report (Unclaimed Property). (3) STD 634, Absence and Additional Time Worked Report, for jury duty. (4) CHP 221, Malicious Damage Report. (5) CHP 464, Traffic Control Cost Estimate - Advance Deposit. (6) Civil subpoena.	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
12. Is a memorandum for cash shortages prepared if necessary?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
13. Does the command ensure the information written on the counter receipt is complete and legible?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
14. Was a counter receipt issued for each witness fee deposit received?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
15. Was a counter receipt issued for each movie, wide-load, and special event detail(s)?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
16. Was each counter receipt issued for each sale, including the sale of discarded tires, junk batteries, used rotors, and other cash received?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
17. Is sales tax added to items that are not for resale?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
18. Are all counter receipts pre-numbered and issued in numerical sequence?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
19. Were transfers of counter receipt books/certificates between field commands reported on a CHP 266A, Credit Memo - Non- Equipment?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input checked="" type="checkbox"/> N/A	Remarks: There are no transfers between field commands on record. If a transfer is need, it will be reported on a CHP 266A as required.
20. Is the STD 439, Disbursement Voucher, properly authorized and completed to support expenditure?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
21. Are the CHP 264, Petty Cash Replenishment Requests, completed at least monthly if over \$10.00, quarterly if under \$10.00, and on June 30 of each fiscal year?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
22. Is the CHP 264 properly authorized?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
23. Does the total amount of cash, receipts on hand, and receipts in transit equal the total of petty cash and change funds?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks: Petty cash at \$200.00. Change fund at \$31.20, with receipts verifying the additions.
24. Is there documentation to support periodic reviews of petty cash and change funds performed by the commander or designated person?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks: An Area level audit is conducted quarterly and/or when the need arises, and is documented appropriately.
25. Are overages and shortages of the petty cash funds reported to Fiscal Management Section?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:

STATE OF CALIFORNIA
DEPARTMENT OF CALIFORNIA HIGHWAY PATROL

INSPECTION PROGRAM

Chapter 4

Fiscal Controls

26. Were change funds used to cash checks, money orders or cashier/travelers checks?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
27. Are change funds over \$100 and petty cash funds over \$200 kept in a safe, vault, or money chest adequate to safeguard cash?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks: The change fund is secured in a locked drawer. The petty cash fund is secured in a locked money chest, and secured in a separate locked drawer from the change fund. Access is limited to persons designated by the Area Commander.
28. Are all petty cash purchases under \$50?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
29. Is petty cash used to purchase prohibited items?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
30. Did the command circumvent the dollar limitation by splitting the purchase?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
31. Is a petty cash custodian designated by the commander?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks: OSS-1 Carrie Smith

**COMMAND INSPECTION PROGRAM
EXCEPTIONS DOCUMENT**

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Command: Mariposa	Division: Central	Chapter: Four (4)
Inspected by: Sgt. Lance Berns, #15244		Date: 12/15/2008

INSTRUCTIONS: This document shall be typed. Check appropriate boxes as necessary, or fill in the blanks as indicated. Enter the chapter number of the inspection in the Chapter Inspection number. Under "Forward to:" enter the next level of command where the document shall be routed to and its due date. This document shall be utilized to document innovative practices, suggestions for statewide improvement, identified deficiencies, corrective action plans. A CHP 51 Memorandum may be used if additional space is required.

TYPE OF INSPECTION <input type="checkbox"/> Division Level <input checked="" type="checkbox"/> Command Level <input type="checkbox"/> Executive Office Level		Total hours expended on the inspection: Three (3) hours.	<input type="checkbox"/> Corrective Action Plan Included <input checked="" type="checkbox"/> Attachments Included
Follow-up Required: <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	Forward to: Due Date: 03/31/2009		
Chapter Inspection:			
Inspector's Comments Regarding Innovative Practices:			

None.

Command Suggestions for Statewide Improvement:

Having each Area develop a training program with the Officer Supervisor to educate all sergeants the proper procedure on the collection of money being received on a daily basis.

Inspector's Findings:

Proper procedures are being followed.

Commander's Response: <input checked="" type="checkbox"/> Concur or <input type="checkbox"/> Do Not Concur (Do Not Concur shall document basis for response)

Inspector's Comments: Shall address non concurrence by commander (e.g., findings revised, findings unchanged, etc.)

None.

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Command: Mariposa	Division: Central	Chapter: Four (4)
Inspected by: Sgt. Lance Berns, #15244		Date: 12/15/2008

Required Action
Corrective Action Plan/Timeline

None

<input type="checkbox"/> Employee would like to discuss this report with the reviewer. (See HPM 9.1, Chapter 8 for appeal procedures.)	COMMANDER'S SIGNATURE <i>[Signature]</i> SGT	DATE 08/14/2009
	INSPECTOR'S SIGNATURE LANCE BERNs, SGT <i>[Signature]</i>	DATE 08/14/2009
<input type="checkbox"/> Reviewer discussed this report with employee <input checked="" type="checkbox"/> Concur <input type="checkbox"/> Do not concur	REVIEWER'S SIGNATURE <i>[Signature]</i> SGT	DATE 08/14/2009

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DEPARTMENT OF CALIFORNIA HIGHWAY PATROL
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Command: Mariposa	Division: Central	Chapter: Four (4)
Inspected by: Sgt. Lance Berns, #15244		Date: 12/15/2008

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DEPARTMENT OF CALIFORNIA HIGHWAY PATROL

INSPECTION PROGRAM

Chapter 4

Fiscal Controls

Command: Los Banos	Division: Central	Number:
Evaluated by: W. B. Nation		Date: 12/15/08
Assisted by: Jill Briozo		Date: 12/15/08

INSTRUCTIONS: Answer individual items with "Yes" or "No" answers, or fill in the blanks as indicated. Any discrepancies with policy, applicable legal statutes, or deficiencies noted in the inspections shall be commented on via the "Remarks" section. Additionally, such discrepancies and/or deficiencies shall be documented on an Exceptions Document and addressed to the next level of command. Furthermore, the memorandum shall include any follow-up and/or corrective action(s) taken. If this form is used as a Follow-up Inspection, the "Follow-up Inspection" box shall be marked and only deficient items need to be re-inspected.

TYPE OF INSPECTION <input type="checkbox"/> Division Level <input checked="" type="checkbox"/> Command Level <input type="checkbox"/> Office of Inspections <input type="checkbox"/> Voluntary Self-Inspection		Lead Inspector's Signature:	
Follow-up Required: <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	<input type="checkbox"/> Follow-Up Inspection	Commander's Signature:	Date: 12/15/08
For applicable policies, refer to State Administrative Manual (SAM), HPM 11.1, Chapter 4, and HPM 11.2, Chapter 2.			
1. Is management actively involved in reviewing and approving paperwork related to receiving and preparing collections?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A Remarks:
2. Does the command have Standard Operating Procedures (SOP) to provide necessary guidelines for overall management and accountability of receiving and preparing collections?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A Remarks:
3. Does the command have adequate separation of duties for collections received?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A Remarks:
4. Does the command have adequate separation of duties for the cash receipt process?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A Remarks:
5. Is access to the safe and/or vault appropriately restricted?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input checked="" type="checkbox"/> N/A Remarks: Area is not equipped with a safe.
6. Does a record exists which identifies who has access to the safe and/or vault and when changes in access occur?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input checked="" type="checkbox"/> N/A Remarks:
7. Was the lock combination changed when an excess number of employees were aware of the combination, transferred out of the Area, or no longer requires access?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input checked="" type="checkbox"/> N/A Remarks:
8. Is the safe securely anchored to the building?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input checked="" type="checkbox"/> N/A Remarks:
9. Are weekly transmittal reports prepared in accordance with departmental policy?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A Remarks:
10. Is the weekly transmittal report(s) submitted to Fiscal Management Section (FMS) within five working days following the week covered by the report?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A Remarks:

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11. Does the command submit the following forms with the weekly transmittal when applicable? (1) CHP 265, Sale of Discarded Tires/Junk Batteries/Used Rotors. (2) CHP 36, Evidence/Property Receipt/Report (Unclaimed Property). (3) STD 634, Absence and Additional Time Worked Report, for jury duty. (4) CHP 221, Malicious Damage Report. (5) CHP 464, Traffic Control Cost Estimate – Advance Deposit. (6) Civil subpoena.	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
12. Is a memorandum for cash shortages prepared if necessary?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
13. Does the command ensure the information written on the counter receipt is complete and legible?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
14. Was a counter receipt issued for each witness fee deposit received?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
15. Was a counter receipt issued for each movie, wide-load, and special event detail(s)?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input checked="" type="checkbox"/> N/A	Remarks:
16. Was each counter receipt issued for each sale, including the sale of discarded tires, junk batteries, used rotors, and other cash received?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
17. Is sales tax added to items that are not for resale?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
18. Are all counter receipts pre-numbered and issued in numerical sequence?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
19. Were transfers of counter receipt books/certificates between field commands reported on a CHP 266A, Credit Memo - Non- Equipment?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
20. Is the STD 439, Disbursement Voucher, properly authorized and completed to support expenditure?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
21. Are the CHP 264, Petty Cash Replenishment Requests, completed at least monthly if over \$10.00, quarterly if under \$10.00, and on June 30 of each fiscal year?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
22. Is the CHP 264 properly authorized?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
23. Does the total amount of cash, receipts on hand, and receipts in transit equal the total of petty cash and change funds?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
24. Is there documentation to support periodic reviews of petty cash and change funds performed by the commander or designated person?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
25. Are overages and shortages of the petty cash funds reported to Fiscal Management Section?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:

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Fiscal Controls

26. Were change funds used to cash checks, money orders or cashier/travelers checks?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
27. Are change funds over \$100 and petty cash funds over \$200 kept in a safe, vault, or money chest adequate to safeguard cash?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
28. Are all petty cash purchases under \$50?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
29. Is petty cash used to purchase prohibited items?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
30. Did the command circumvent the dollar limitation by splitting the purchase?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
31. Is a petty cash custodian designated by the commander?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:

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Command: Chowchilla River Inspection Facility	Division: Central	Number: 464
Evaluated by :P. E. Speers, Sergeant 9724		Date: 12/18/08
Assisted by:		Date:

INSTRUCTIONS: Answer individual items with "Yes" or "No" answers, or fill in the blanks as indicated. Any discrepancies with policy, applicable legal statutes, or deficiencies noted in the inspections shall be commented on via the "Remarks" section. Additionally, such discrepancies and/or deficiencies shall be documented on an Exceptions Document and addressed to the next level of command. Furthermore, the memorandum shall include any follow-up and/or corrective action(s) taken. If this form is used as a Follow-up Inspection, the "Follow-up Inspection" box shall be marked and only deficient items need to be re-inspected.

TYPE OF INSPECTION		Lead Inspector's Signature:		
<input type="checkbox"/> Division Level	<input checked="" type="checkbox"/> Command Level			
<input type="checkbox"/> Office of Inspections	<input type="checkbox"/> Voluntary Self-Inspection			
Follow-up Required: <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		Commander's Signature: <i>C. L. R. D. 7</i>	Date: 12/29/08	
<input type="checkbox"/> Follow-Up Inspection				
For applicable policies, refer to State Administrative Manual (SAM), HPM 11.1, Chapter 4, and HPM 11.2, Chapter 2.				
1. Is management actively involved in reviewing and approving paperwork related to receiving and preparing collections?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
2. Does the command have Standard Operating Procedures (SOP) to provide necessary guidelines for overall management and accountability of receiving and preparing collections?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks: Guidelines are per HPM 11.1, HPM 11.2, and SAM
3. Does the command have adequate separation of duties for collections received?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
4. Does the command have adequate separation of duties for the cash receipt process?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
5. Is access to the safe and/or vault appropriately restricted?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input checked="" type="checkbox"/> N/A	Remarks:
6. Does a record exist which identifies who has access to the safe and/or vault and when changes in access occur?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input checked="" type="checkbox"/> N/A	Remarks:
7. Was the lock combination changed when an excess number of employees were aware of the combination, transferred out of the Area, or no longer requires access?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input checked="" type="checkbox"/> N/A	Remarks:
8. Is the safe securely anchored to the building?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input checked="" type="checkbox"/> N/A	Remarks:
9. Are weekly transmittal reports prepared in accordance with departmental policy?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
10. Is the weekly transmittal report(s) submitted to Fiscal Management Section (FMS) within five working days following the week covered by the report?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:

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11. Does the command submit the following forms with the weekly transmittal when applicable? (1) CHP 265, Sale of Discarded Tires/Junk Batteries/Used Rotors. (2) CHP 36, Evidence/Property Receipt/Report (Unclaimed Property). (3) STD 634, Absence and Additional Time Worked Report, for jury duty. (4) CHP 221, Malicious Damage Report. (5) CHP 464, Traffic Control Cost Estimate – Advance Deposit. (6) Civil subpoena.	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks: (1) Merced Area maintains fleet and vehicle parts. (2) Property is sent to Merced Area for safe keeping and disposal when necessary. (4) This has not been an issue. (5) This has not been an issue.
12. Is a memorandum for cash shortages prepared if necessary?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
13. Does the command ensure the information written on the counter receipt is complete and legible?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
14. Was a counter receipt issued for each witness fee deposit received?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
15. Was a counter receipt issued for each movie, wide-load, and special event detail(s)?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input checked="" type="checkbox"/> N/A	Remarks: These are handled at Division.
16. Was each counter receipt issued for each sale, including the sale of discarded tires, junk batteries, used rotors, and other cash received?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
17. Is sales tax added to items that are not for resale?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
18. Are all counter receipts pre-numbered and issued in numerical sequence?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
19. Were transfers of counter receipt books/certificates between field commands reported on a CHP 266A, Credit Memo - Non- Equipment?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
20. Is the STD 439, Disbursement Voucher, properly authorized and completed to support expenditure?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input checked="" type="checkbox"/> N/A	Remarks:
21. Are the CHP 264, Petty Cash Replenishment Requests, completed at least monthly if over \$10.00, quarterly if under \$10.00, and on June 30 of each fiscal year?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks: No use of funds for the previous year.
22. Is the CHP 264 properly authorized?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input checked="" type="checkbox"/> N/A	Remarks:
23. Does the total amount of cash, receipts on hand, and receipts in transit equal the total of petty cash and change funds?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
24. Is there documentation to support periodic reviews of petty cash and change funds performed by the commander or designated person?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
25. Are overages and shortages of the petty cash funds reported to Fiscal Management Section?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input checked="" type="checkbox"/> N/A	Remarks: A shortage has not occurred.

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26. Were change funds used to cash checks, money orders or cashier/travelers checks?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input checked="" type="checkbox"/> N/A	Remarks:
27. Are change funds over \$100 and petty cash funds over \$200 kept in a safe, vault, or money chest adequate to safeguard cash?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks: Area uses a lockbox secured in a locked file cabinet.
28. Are all petty cash purchases under \$50?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
29. Is petty cash used to purchase prohibited items?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
30. Did the command circumvent the dollar limitation by splitting the purchase?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
31. Is a petty cash custodian designated by the commander?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:

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Command: Chowchilla River I.F.	Division: Central	Chapter: Four
Inspected by: P.E Speers, Sergeant 9724		Date: 12/18/2008

INSTRUCTIONS: This document shall be typed. Check appropriate boxes as necessary, or fill in the blanks as indicated. Enter the chapter number of the inspection in the Chapter Inspection number. Under "Forward to:" enter the next level of command where the document shall be routed to and its due date. This document shall be utilized to document innovative practices, suggestions for statewide improvement, identified deficiencies, corrective action plans. A CHP 51 Memorandum may be used if additional space is required.

TYPE OF INSPECTION <input type="checkbox"/> Division Level <input checked="" type="checkbox"/> Command Level <input type="checkbox"/> Executive Office Level		Total hours expended on the inspection: 2	<input type="checkbox"/> Corrective Action Plan Included <input type="checkbox"/> Attachments Included
Follow-up Required: <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	Forward to: Central Division Due Date: 06/16/2009		
Chapter Inspection: Four			
Inspector's Comments Regarding Innovative Practices:			

None

Command Suggestions for Statewide Improvement:

None

Inspector's Findings: The inspection concluded the Fiscal Program at the Chowchilla River Inspection Facility is being conducted within Department Policy and Procedures.

Commander's Response: <input checked="" type="checkbox"/> Concur or <input type="checkbox"/> Do Not Concur (Do Not Concur shall document basis for response)

Inspector's Comments: Shall address non concurrence by commander (e.g., findings revised, findings unchanged, etc.)

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Command: Chowchilla River I.F	Division: Central	Chapter: Four
Inspected by: P.E Speers, Sergeant 9724		Date: 12/18/2008

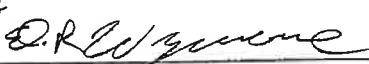

COMMAND INSPECTION PROGRAM
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Command: Chowchilla River I.F	Division: Central	Chapter: Four
Inspected by: P.E Speers, Sergeant 9724		Date: 12/18/2008

Required Action – N/A

Corrective Action Plan/Timeline – N/A

<input type="checkbox"/> Employee would like to discuss this report with the reviewer. (See HPM 9.1, Chapter 8 for appeal procedures.)	COMMANDER'S SIGNATURE <i>ACTING</i> 	DATE 12/29/08
	INSPECTOR'S SIGNATURE 	DATE 12-18-08
<input type="checkbox"/> Reviewer discussed this report with employee <input type="checkbox"/> Concur <input type="checkbox"/> Do not concur	REVIEWER'S SIGNATURE	DATE

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Command: Modesto (465)	Division: Central (401)	Number:
Evaluated by: Captain L. Duncan, 13406		Date: 12.17.08
Assisted by: OSS1 H. Koelmans, A6008		Date: 12.17.08

INSTRUCTIONS: Answer individual items with "Yes" or "No" answers, or fill in the blanks as indicated. Any discrepancies with policy, applicable legal statutes, or deficiencies noted in the inspections shall be commented on via the "Remarks" section. Additionally, such discrepancies and/or deficiencies shall be documented on an Exceptions Document and addressed to the next level of command. Furthermore, the memorandum shall include any follow-up and/or corrective action(s) taken. If this form is used as a Follow-up Inspection, the "Follow-up Inspection" box shall be marked and only deficient items need to be re-inspected.

TYPE OF INSPECTION		Lead Inspector's Signature:		
<input type="checkbox"/> Division Level	<input checked="" type="checkbox"/> Command Level	 12.17.08		
<input type="checkbox"/> Office of Inspections	<input type="checkbox"/> Voluntary Self-Inspection			
Follow-up Required: <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		Commander's Signature:	Date:	
<input type="checkbox"/> Follow-Up Inspection			12.17.08	
For applicable policies, refer to State Administrative Manual (SAM), HPM 11.1, Chapter 4, and HPM 11.2, Chapter 2.				
1. Is management actively involved in reviewing and approving paperwork related to receiving and preparing collections?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
2. Does the command have Standard Operating Procedures (SOP) to provide necessary guidelines for overall management and accountability of receiving and preparing collections?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks: The guidelines articulated in HPM 11.2 are followed.
3. Does the command have adequate separation of duties for collections received?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
4. Does the command have adequate separation of duties for the cash receipt process?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
5. Is access to the safe and/or vault appropriately restricted?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks: The Modesto Area has a lockbox, which is secured in a locked filing cabinet.
6. Does a record exist which identifies who has access to the safe and/or vault and when changes in access occur?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
7. Was the lock combination changed when an excess number of employees were aware of the combination, transferred out of the Area, or no longer requires access?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input checked="" type="checkbox"/> N/A	Remarks: The lockbox utilizes a key and no employees have transferred who have had access to the lockbox key.
8. Is the safe securely anchored to the building?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
9. Are weekly transmittal reports prepared in accordance with departmental policy?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
10. Is the weekly transmittal report(s) submitted to Fiscal Management Section (FMS) within five working days following the week covered by the report?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:

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11. Does the command submit the following forms with the weekly transmittal when applicable? (1) CHP 265, Sale of Discarded Tires/Junk Batteries/Used Rotors. (2) CHP 36, Evidence/Property Receipt/Report (Unclaimed Property). (3) STD 634, Absence and Additional Time Worked Report, for jury duty. (4) CHP 221, Malicious Damage Report. (5) CHP 464, Traffic Control Cost Estimate – Advance Deposit. (6) Civil subpoena.	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
12. Is a memorandum for cash shortages prepared if necessary?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input checked="" type="checkbox"/> N/A	Remarks: Has not occurred.
13. Does the command ensure the information written on the counter receipt is complete and legible?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
14. Was a counter receipt issued for each witness fee deposit received?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
15. Was a counter receipt issued for each movie, wide-load, and special event detail(s)?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
16. Was each counter receipt issued for each sale, including the sale of discarded tires, junk batteries, used rotors, and other cash received?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
17. Is sales tax added to items that are not for resale?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
18. Are all counter receipts pre-numbered and issued in numerical sequence?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
19. Were transfers of counter receipt books/certificates between field commands reported on a CHP 266A, Credit Memo - Non- Equipment?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input checked="" type="checkbox"/> N/A	Remarks:
20. Is the STD 439, Disbursement Voucher, properly authorized and completed to support expenditure?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
21. Are the CHP 264, Petty Cash Replenishment Requests, completed at least monthly if over \$10.00, quarterly if under \$10.00, and on June 30 of each fiscal year?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks: Completed bimonthly.
22. Is the CHP 264 properly authorized?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
23. Does the total amount of cash, receipts on hand, and receipts in transit equal the total of petty cash and change funds?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
24. Is there documentation to support periodic reviews of petty cash and change funds performed by the commander or designated person?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
25. Are overages and shortages of the petty cash funds reported to Fiscal Management Section?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input checked="" type="checkbox"/> N/A	Remarks: Has not occurred.

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INSPECTION PROGRAM

Chapter 4

Fiscal Controls

26. Were change funds used to cash checks, money orders or cashier/travelers checks?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
27. Are change funds over \$100 and petty cash funds over \$200 kept in a safe, vault, or money chest adequate to safeguard cash?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
28. Are all petty cash purchases under \$50?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
29. Is petty cash used to purchase prohibited items?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
30. Did the command circumvent the dollar limitation by splitting the purchase?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
31. Is a petty cash custodian designated by the commander?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:

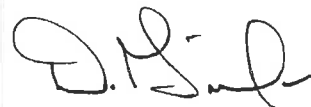
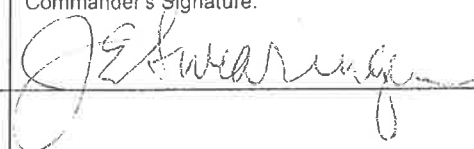
STATE OF CALIFORNIA
DEPARTMENT OF CALIFORNIA HIGHWAY PATROL

INSPECTION PROGRAM

Chapter 4
Fiscal Controls

Command: Porterville	Division: Central	Number: 481
Evaluated by: Sgt. D. Giefer		Date: 11-04-2008
Assisted by: OSSI L. Shiers		Date: 11-04-2008

INSTRUCTIONS: Answer individual items with "Yes" or "No" answers, or fill in the blanks as indicated. Any discrepancies with policy, applicable legal statutes, or deficiencies noted in the inspections shall be commented on via the "Remarks" section. Additionally, such discrepancies and/or deficiencies shall be documented on an Exceptions Document and addressed to the next level of command. Furthermore, the memorandum shall include any follow-up and/or corrective action(s) taken. If this form is used as a Follow-up Inspection, the "Follow-up Inspection" box shall be marked and only deficient items need to be re-inspected.

TYPE OF INSPECTION <input type="checkbox"/> Division Level <input checked="" type="checkbox"/> Command Level <input type="checkbox"/> Office of Inspections <input type="checkbox"/> Voluntary Self-Inspection		Lead Inspector's Signature: 		
Follow-up Required: <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Follow-Up Inspection		Commander's Signature: 	Date: 12/30/2008	
For applicable policies, refer to State Administrative Manual (SAM), HPM 11.1, Chapter 4, and HPM 11.2, Chapter 2.				
1. Is management actively involved in reviewing and approving paperwork related to receiving and preparing collections?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
2. Does the command have Standard Operating Procedures (SOP) to provide necessary guidelines for overall management and accountability of receiving and preparing collections?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
3. Does the command have adequate separation of duties for collections received?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
4. Does the command have adequate separation of duties for the cash receipt process?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
5. Is access to the safe and/or vault appropriately restricted?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input checked="" type="checkbox"/> N/A	Remarks: Refer to Exceptions
6. Does a record exist which identifies who has access to the safe and/or vault and when changes in access occur?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input checked="" type="checkbox"/> N/A	Remarks: Refer to Exceptions
7. Was the lock combination changed when an excess number of employees were aware of the combination, transferred out of the Area, or no longer requires access?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input checked="" type="checkbox"/> N/A	Remarks: Refer to Exceptions
8. Is the safe securely anchored to the building?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input checked="" type="checkbox"/> N/A	Remarks: Refer to Exceptions
9. Are weekly transmittal reports prepared in accordance with departmental policy?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
10. Is the weekly transmittal report(s) submitted to Fiscal Management Section (FMS) within five working days following the week covered by the report?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:

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11. Does the command submit the following forms with the weekly transmittal when applicable? (1) CHP 265, Sale of Discarded Tires/Junk Batteries/Used Rotors. (2) CHP 36, Evidence/Property Receipt/Report (Unclaimed Property). (3) STD 634, Absence and Additional Time Worked Report, for jury duty. (4) CHP 221, Malicious Damage Report. (5) CHP 464, Traffic Control Cost Estimate – Advance Deposit. (6) Civil subpoena.	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
12. Is a memorandum for cash shortages prepared if necessary?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
13. Does the command ensure the information written on the counter receipt is complete and legible?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
14. Was a counter receipt issued for each witness fee deposit received?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
15. Was a counter receipt issued for each movie, wide-load, and special event detail(s)?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
16. Was each counter receipt issued for each sale, including the sale of discarded tires, junk batteries, used rotors, and other cash received?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
17. Is sales tax added to items that are not for resale?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
18. Are all counter receipts pre-numbered and issued in numerical sequence?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
19. Were transfers of counter receipt books/certificates between field commands reported on a CHP 266A, Credit Memo - Non- Equipment?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
20. Is the STD 439, Disbursement Voucher, properly authorized and completed to support expenditure?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks: Refer to Exceptions
21. Are the CHP 264, Petty Cash Replenishment Requests, completed at least monthly if over \$10.00, quarterly if under \$10.00, and on June 30 of each fiscal year?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks: Refer to Exceptions
22. Is the CHP 264 properly authorized?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
23. Does the total amount of cash, receipts on hand, and receipts in transit equal the total of petty cash and change funds?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
24. Is there documentation to support periodic reviews of petty cash and change funds performed by the commander or designated person?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
25. Are overages and shortages of the petty cash funds reported to Fiscal Management Section?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:

STATE OF CALIFORNIA
DEPARTMENT OF CALIFORNIA HIGHWAY PATROL

INSPECTION PROGRAM

Chapter 4

Fiscal Controls

26. Were change funds used to cash checks, money orders or cashier/travelers checks?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
27. Are change funds over \$100 and petty cash funds over \$200 kept in a safe, vault, or money chest adequate to safeguard cash?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
28. Are all petty cash purchases under \$50?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
29. Is petty cash used to purchase prohibited items?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
30. Did the command circumvent the dollar limitation by splitting the purchase?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
31. Is a petty cash custodian designated by the commander?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks: Refer to Exceptions

INSPECTION PROGRAM

Chapter 4

Fiscal Constraints

Exceptions

The Chapter 4 Inspection was completed by Sergeant D. Giefer with the assistance of Office Services Supervisor I (OSSI) L. Shiers. Exceptions of the following items were noted during the inspection:

- 5, 6, 7, and 8, are not applicable as Porterville Area currently does not have a safe and/or vault.
- 20. Porterville Area has not had a need to complete a STD 439, *Disbursement Voucher*, within the past five years.
- 21. OSSI Shiers was not aware that the CHP 265, *Petty Cash Replenishment Requests*, were required to be completed monthly if over \$10.00.
- 31. OSSI Shiers has been designated as the petty cash custodian by the commander.

CORRECTIVE ACTION

OSSI Shiers will complete a CHP 265, *Petty Cash Replenishment Requests*, monthly if requests exceed \$10.00.

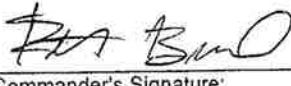

STATE OF CALIFORNIA
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INSPECTION PROGRAM

Chapter 4
Fiscal Controls

Command: Coalinga Area	Division: Central	Number: 495
Evaluated by: R. Brunell, Sergeant, ID 14612		Date: 12/13/08
Assisted by:		Date:

INSTRUCTIONS: Answer individual items with "Yes" or "No" answers, or fill in the blanks as indicated. Any discrepancies with policy, applicable legal statutes, or deficiencies noted in the inspections shall be commented on via the "Remarks" section. Additionally, such discrepancies and/or deficiencies shall be documented on an Exceptions Document and addressed to the next level of command. Furthermore, the memorandum shall include any follow-up and/or corrective action(s) taken. If this form is used as a Follow-up Inspection, the "Follow-up Inspection" box shall be marked and only deficient items need to be re-inspected.

TYPE OF INSPECTION <input type="checkbox"/> Division Level <input checked="" type="checkbox"/> Command Level <input type="checkbox"/> Office of Inspections <input type="checkbox"/> Voluntary Self-Inspection		Lead Inspector's Signature: 	
Follow-up Required: <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Follow-Up Inspection	Commander's Signature: 	Date: 12/22/08
For applicable policies, refer to State Administrative Manual (SAM), HPM 11.1, Chapter 4, and HPM 11.2, Chapter 2.			
1. Is management actively involved in reviewing and approving paperwork related to receiving and preparing collections?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A Remarks:
2. Does the command have Standard Operating Procedures (SOP) to provide necessary guidelines for overall management and accountability of receiving and preparing collections?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	<input type="checkbox"/> N/A Remarks:
3. Does the command have adequate separation of duties for collections received?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A Remarks:
4. Does the command have adequate separation of duties for the cash receipt process?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A Remarks:
5. Is access to the safe and/or vault appropriately restricted?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A Remarks:
6. Does a record exist which identifies who has access to the safe and/or vault and when changes in access occur?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	<input type="checkbox"/> N/A Remarks:
7. Was the lock combination changed when an excess number of employees were aware of the combination, transferred out of the Area, or no longer requires access?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input checked="" type="checkbox"/> N/A Remarks:
8. Is the safe securely anchored to the building?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input checked="" type="checkbox"/> N/A Remarks:
9. Are weekly transmittal reports prepared in accordance with departmental policy?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A Remarks: With a few rare exceptions.
10. Is the weekly transmittal report(s) submitted to Fiscal Management Section (FMS) within five working days following the week covered by the report?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A Remarks: One exception was found, dated 11/17/06.

STATE OF CALIFORNIA
DEPARTMENT OF CALIFORNIA HIGHWAY PATROL

INSPECTION PROGRAM

Chapter 4 Fiscal Controls

11. Does the command submit the following forms with the weekly transmittal when applicable? (1) CHP 265, Sale of Discarded Tires/Junk Batteries/Used Rotors. (2) CHP 36, Evidence/Property Receipt/Report (Unclaimed Property). (3) STD 634, Absence and Additional Time Worked Report, for jury duty. (4) CHP 221, Malicious Damage Report. (5) CHP 464, Traffic Control Cost Estimate – Advance Deposit. (6) Civil subpoena.	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks: These forms are submitted to headquarters, however, copies are not always attached in the Area's files.
12. Is a memorandum for cash shortages prepared if necessary?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input checked="" type="checkbox"/> N/A	Remarks:
13. Does the command ensure the information written on the counter receipt is complete and legible?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
14. Was a counter receipt issued for each witness fee deposit received?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
15. Was a counter receipt issued for each movie, wide-load, and special event detail(s)?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input checked="" type="checkbox"/> N/A	Remarks:
16. Was a counter receipt issued for each sale, including the sale of discarded tires, junk batteries, used rotors, and other cash received?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
17. Is sales tax added to items that are not for resale?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
18. Are all counter receipts pre-numbered and issued in numerical sequence?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
19. Were transfers of counter receipt books/certificates between field commands reported on a CHP 266A, Credit Memo - Non- Equipment?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input checked="" type="checkbox"/> N/A	Remarks:
20. Is the STD 439, Disbursement Voucher, properly authorized and completed to support expenditure?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
21. Are the CHP 264, Petty Cash Replenishment Requests, completed at least monthly if over \$10.00, quarterly if under \$10.00, and on June 30 of each fiscal year?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks: The CHP 264's were usually completed on a quarterly basis.
22. Is the CHP 264 properly authorized?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
23. Does the total amount of cash, receipts on hand, and receipts in transit equal the total of petty cash and change funds?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
24. Is there documentation to support periodic reviews of petty cash and change funds performed by the commander or designated person?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks: Not on a quarterly basis.
25. Are overages and shortages of the petty cash funds reported to Fiscal Management Section?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:

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INSPECTION PROGRAM

Chapter 4

Fiscal Controls

26. Were change funds used to cash checks, money orders or cashier/travelers checks?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
27. Are change funds over \$100 and petty cash funds over \$200 kept in a safe, vault, or money chest adequate to safeguard cash?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input checked="" type="checkbox"/> N/A	Remarks:
28. Are all petty cash purchases under \$50?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
29. Is petty cash used to purchase prohibited items?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
30. Did the command circumvent the dollar limitation by splitting the purchase?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
31. Is a petty cash custodian designated by the commander?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:

STATE OF CALIFORNIA
DEPARTMENT OF CALIFORNIA HIGHWAY PATROL
COMMAND INSPECTION PROGRAM
EXCEPTIONS DOCUMENT

Command: Coalinga Area	Division: Central	Chapter: 4
Inspected by: R. Brunell, Sergeant, ID 14612		Date: 12/13/08

INSTRUCTIONS: This document shall be typed. Check appropriate boxes as necessary, or fill in the blanks as indicated. Enter the chapter number of the inspection in the Chapter Inspection number. Under "Forward to:" enter the next level of command where the document shall be routed to and its due date. This document shall be utilized to document innovative practices, suggestions for statewide improvement, identified deficiencies, corrective action plans, and may be used to appeal findings. A CHP 51 Memorandum may be used if additional space is required.

TYPE OF INSPECTION <input type="checkbox"/> Division Level <input checked="" type="checkbox"/> Command Level <input type="checkbox"/> Executive Office Level		<input checked="" type="checkbox"/> Corrective Action Plan Included <input type="checkbox"/> Appeal Included <input type="checkbox"/> Attachments Included	
Follow-up Required: <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	Forward to: _____ Due Date: _____	Commander's Signature:	Date:

Chapter Inspection: _____

Inspector's Comments Regarding Innovative Practices:

None Identified.

Command Suggestions for Statewide Improvement:

Inspector's Findings:

Coalinga Area's Collections and Petty Cash files were reviewed and the following items and/or discrepancies were noted:

- The Area's standard operating procedures (SOP) assigns responsibility for sales of traffic collisions to the Office Assistant. Otherwise, the SOP lacks comprehensive guidelines for the overall management and accountability of receiving and processing collections.

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DEPARTMENT OF CALIFORNIA HIGHWAY PATROL
COMMAND INSPECTION PROGRAM
EXCEPTIONS DOCUMENT
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Command: Coalinga Area	Division: Central	Chapter: 4
Inspected by: R. Brunell, Sergeant, ID 14612		Date: 12/13/08

Inspector's Findings (continued):

- With respect to the separation of duties for collections, the command has only two clerical personnel. The Office Assistant is primarily responsible for receiving collections and the Office Supervisor is primarily responsible for auditing the collection fund and preparing the weekly transmittal. Since there are only two personnel involved in the collection process they are also each other's back-up. As a result, there are times when collections are received, audited, and transmitted by the same person. This is deemed appropriate under the circumstances, and the records are consistently reviewed and approved by management.
- No record was located which identifies whom has access to the Area's cash funds and when changes in access occur.
- Weekly transmittal reports contain occasional errors and/or omissions such as no preparer's signature or incorrect dates.
- The command submits supporting documents with transmittals as identified in question #11, however, they are not always attached to the copy filed at Area. These supporting documents should be kept locally.
- There are approximately ten instances over the past four years when counter receipt numbers appear to be skipped or issued out of sequence. Only one such instance was identified in 2008.
- The CHP 264, Petty Cash Replenishment Requests, have not been completed on a monthly basis. Almost all CHP 264's contain between two and four months of activity, and nearly every month exceeds \$10.00.
- With regard to documentation to support periodic reviews of the Petty Cash fund, there is no record of quarterly audits for the preceding three years. Annual fund confirmation memorandums are filed with the CHP 264's.

Commander's Response:

Concur with Inspector's findings.

Inspector's Comments:

None.

Command: Coalinga Area	Division: Central	Chapter: 4
Inspected by: R. Brunell, Sergeant, ID 14612		Date: 12/13/08

Required Action

Corrective Action Plan/Timeline

The inspector's findings will be formally presented to all involved personnel in order to ensure compliance with Department policy governing the collection fund and the petty cash fund. The aim of the presentation will be to identify deficiencies, impart knowledge, and prevent errors. This presentation is tentatively scheduled for January 13, 2009.

OSS I Jennifer Courtney, ID A14684, will continue to be responsible for preparing weekly transmittals. Ms. Courtney will also continue to serve as petty cash custodian. Ms. Courtney will be responsible for the thorough, accurate, and timely preparation of CHP 230's and CHP 264's.

Specific corrective actions are planned as follows:

- A standard operating procedure revision will be written to provide additional direction regarding management and accountability of receiving and processing collections. This will be completed by March 31, 2009.
- A record will be created to identify all personnel with access to cash funds. The record will be continually updated as changes occur. This will be implemented by December 31, 2009.
- Effective immediately, all supporting documents outlined in question #11, such as CHP 36's and civil subpoenas, will be attached to Area copies of CHP 230's.
- Area has already implemented monthly completion of the CHP 264.
- The commander or his designee will conduct quarterly audits of the petty cash fund. These audits will be documented on a local spreadsheet to include the date, result, and auditor. This will be implemented in the 1st quarter of 2009.

STATE OF CALIFORNIA
DEPARTMENT OF CALIFORNIA HIGHWAY PATROL
COMMAND INSPECTION PROGRAM
EXCEPTIONS DOCUMENT
Page 4

Command: Coalinga Area	Division: Central	Chapter: 4
Inspected by: R. Brunell, Sergeant, ID 14612		Date: 12/13/08

~~Appeal Process: (Appeals shall be filed within five (5) business days of the completed chapter inspection).~~

Commander's Basis for Appeal:

N/A

Appeal Review/Decision: *(This shall be the only level of appeal).*

Lead Inspector's Signature:



Date:

12/20/08

Responding Commander's Signature (for appeal):

Date: